

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13-1022.

A person who willfully fails to take any action that the Comptroller requires under § 10-804 or § 13-302 of this article with respect to the income tax is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$10,000 or imprisonment not exceeding 5 years or both.

[\[Previous\]](#)[\[Next\]](#)